

SAN MARCO PETROLEUM, INC.

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May 30, 2010
Via FedEx

Hendel & Collins
Mr. Joseph B. Collins, Trustee
Mr. Spencer A. Stone, Attorney
101 State Street
Springfield, Massachusetts 01103-2006

RE: COUNTEROFFERS OR OBJECTIONS
Offer to Purchase Interest in the Neola Fuqua Sprang Trust
Donna L. Cooper, a/k/a Donna Linda Cooper
Bankruptcy Chapter 7, No. 09-30152-HJB

Dear Trustee Collins:

San Marco Petroleum, Inc., a Colorado corporation in good standing (herein San Marco) hereby offers to purchase all of Donna L. Cooper interest in the trust described above (herein Sprang Trust) together agreeing with all terms and conditions set out in that AGREEMENT attached hereto as Exhibit "A" and made a part hereof between the Trustee, described above, and Abdenour Achab as if Abdenour Achab name is replaced throughout by San Marco and only subject to the following conditions:

1. PURCHASE PRICE:

The purchase price for the acquisition of the property will be
\$52,500.00 (Fifty-two thousand five hundred dollars).

2. CASH OFFER:

This is a cash offer and not subject to San Marco receiving financing of any kind.

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3. DEPOSIT:

Enclosed is a cashier's check from San Marco made out to the Trustee for \$5,000. San Marco understands that this check will be applied to the purchase price of the Sprang Trust interest described above and will be returned if San Marco is not the successful purchaser of this interest.

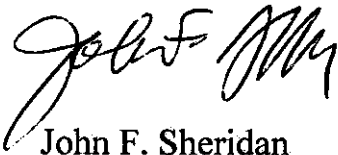
4. HIGHER OFFERS:

San Marco understands that the court may order an auction of this property on May 6, 2010, 11 am ET. San Marco will then have the opportunity to participate in this auction possibly by telephone or probably by personal representation.

5. CLOSING:

Closing shall take place within a time set out by the court.

Very truly yours,
San Marco Petroleum, Inc.

A handwritten signature in black ink, appearing to read 'John F. Sheridan', is written over the printed name.

John F. Sheridan
President